

ABSTRACT OF THE DISCLOSURE

a An audio processing apparatus has <sup>converter</sup>~~converting means~~ for  
converting n-channel (positive integral number:  $n \geq 1$ ) audio  
signals input from at least one sound source into two-channel  
a signals, a pair of correcting <sup>filters</sup>~~filter means~~ to which a pair of  
a two-channel signals converted by the <sup>converter</sup>~~converting means~~ are  
a supplied and which corrects a difference of the sense of hearing  
due to a difference of headphone characteristics, and an output  
section for supplying a pair of output signals from the pair of  
correcting <sup>filters</sup>~~filter means~~ to right and left speaker units of a  
headphone.